

# EXHIBIT 28

September 12, 2021

*To whom it may concern:*

*I, Gloria Lebrón Crespo, am making a claim based on the PROMESA Law for my husband Gabriel Pérez Márquez since he worked in the Roig Plant in Yabucoa for more than 20 years. The case is 17-BK-03283-LTS and the claim is 173516. This is the only information that I have. Should you need any more information, please let me know.*

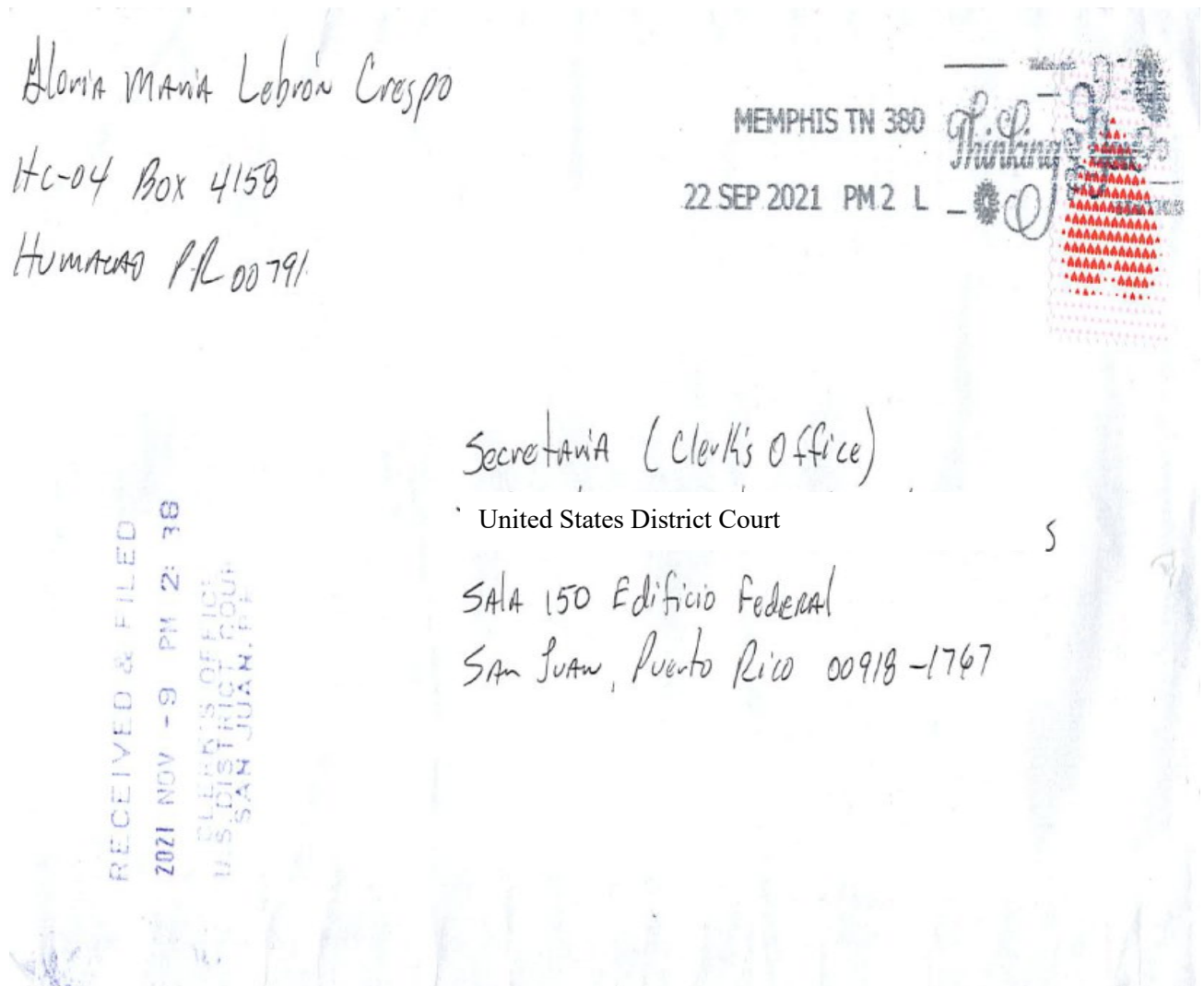
*Thank you.*

*Yours faithfully,*

*Gloria Maria Lebron Crespo*

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Case:17-03283-LTS Doc#:19153-2 Filed:11/09/21 Entered:11/10/21 15:47:22 Desc:  
Envelope Page 1 of 1





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## TRANSLATOR'S CERTIFICATE OF TRANSLATION

Translation from: Spanish (Puerto Rico) into English (US)

TARGEM Translations Inc.

I, Andreea I. Boscor, ATA-certified Spanish-English #525556, acting as translator at TARGEM Translations Inc., a NEW YORK City corporation, with its principal office at 185 Clymer Street, Brooklyn, NY, 11211, USA, certify that:

the English translated document is a true and accurate translation of the original Spanish and has been translated to the best of my knowledge.

Original Document Name: **Claim No. 173516 DN 19153**

Signed this 15<sup>th</sup> day of December, 2021



Verify at [www.atanet.org/verify](http://www.atanet.org/verify)

A handwritten signature in blue ink, appearing to read 'Andreea I. Boscor'.

Andreea I. Boscor

